

MAKERERE



UNIVERSITY

COLLEGE OF EDUCATION AND EXTERNAL STUDIES

SCHOOL OF DISTANCE AND LIFELONG LEARNING

**A REPORT ONFIELD ATTACHMENT / INTERNSHIP AT KASESE DISTRICT LOCAL GOVERNMENT
(KDLG)**

Field attachment period (June – august 2013)

BY

MATHUNGU ANTHONY

REG .NO. 10/U 97/EXT

**Field Attachment Report submitted to the Collage of Education and External Studies in Partial fulfillment of
the requirement of the Bachelors Degree of Commence of Makerere University Kampala.**

Student's name: **MATHUNGU Anthony**

Sign.....Date.....

University Supervisor: **Mr. TURYAKIRYA Nazarias**

Sign..... Date.....

Field Supervisor: **Mr. BWAMBALE Joards**

Sign.....Date.....

June – august 2013

Declaration

I MATHUNGU Anthony Reg No. 10/U/97/EXT hereby do affirm and declare to the best of my knowledge and understanding that the material presented in this report is my original composition and has never been presented elsewhere for any academic award.

Name: MATHUNGU Anthony Sign: Date:

ACKNOWLEDGEMENT

My sincere heartfelt appreciation goes to the almighty God who has enabled this Internship period end successfully without any major challenges.

I extend my appreciations to KASESE District Local Government Administration that gave me a chance to do Internship with them, Particularly the Finance department whom I closely worked with.

I am great full to the university supervisor **Mr. TURYAKIRA Nazarias** for having helped me in the supervision and guidance during the period of internship.

My gratitude goes to my field supervisor **Mr. BWAMBALE JEOADS** who endured long hours of concerted effort in ensuring that my internship training yields much to me.

I wish to express my appreciation to my parents **Mr. TSONGO Muduha** and **Mrs. SPESI Tsongo** who supported me financially during my internship training.

I am also indebted to all such persons from whose hands all support whatsoever was received. It is impracticable to thank everybody by name, but I am grateful to all of you in your capacities for the support of all manners I received towards the end of this internship.

Executive summary

The aim of field work training is to integrate theory to practical knowledge; attitude and experience that will enable me become effective and efficient in future.

The field work training was carried out at Kasese district local Government (KDLG) under the district finance department. The aim of the field work training was to help the student attain new knowledge and practical experience, improve confidence in problem solving, gain opportunities to relate with different categories of people met in the real life situation, exposure to the demands and challenges of the work place, improve appreciation of the profession and better work, integrate theory to practical knowledge; attitude and experience.

During the period the student participated in various activities of the organization while in the finance department offices.

In this period of attachment the student prepared different books of accounts right away from the occurrence of financial transactions up to the financial reports. In the process the student prepared different documents such as the payment voucher/receipts and posted different books of accounts such as the cash book, the ledgers, the vote book, the abstracts, and the revenue register.

To crown it all, the internship period was a time of self realization and getting to a new world. The different skills acquired in fields of financial management, development planning, contract management, Monitoring and evaluation, confidentiality accountability and the inter-personal skills gained were so great to note.

The student commended the leadership of KDLG for the continued support to students in terms of transport and meals to the students in addition to the office equipment like papers and computer though more should be procured. He urged Makerere University to increase on the facilitation given to the students. He finally commended students to have maximum respect for field supervisors and any other person they interact with though out the field attachment period regardless of their background, training, social and economic differences. Work willingly whenever they are attached, adhere to the field attachment code of conduct and provide reports and other forms of feedback to the university and the host partner.

Table of Contents

Declaration	ii
ACKNOWLEDGEMENT	iii
Executive summary	iv
List of acronyms/ abbreviations	vii
Chapter one.....	1
1.1Introduction	1
1.2 Background of field attachment	1
1.3 Objectives of field attachment	2
1.4 Background of Kasese District Local Government:	3
1.4.0 Introduction.....	3
1.4.1 Location	3
1.4.2 Historical background	3
1.4.3 Mission statement	4
1.4.4 District vision	4
1.4.5 District development goal	4
1.4.6 Strategic objectives.....	4
1.5 organizational cultures	5
1.5.1 VALUES AND PRINCIPLES OF THE ORGANISATION.....	5
1.6 Gender at Kasese District Local Government	6
1.7The structure of the organization.....	7
1.8 Main activities of the organization	9
Chapter two: Student’s Experience.	10
2.1 Title or position occupied in the organization.	10
2.2 Duties and responsibilities.....	10
2.3 Supervision levels and relationship with supervisor	11
2.4 Work team and its composition.	11
2.5 Working relationships among team members/ other staff	11
2.6 Authority levels to the student.....	11
Chapters Three: Evaluation of field Attachment	12
Introduction	12
3.1Level of accomplishment of duties and responsibilities assigned.	12

3.1.1Revenue unit	14
3.1.1.1 Types of revenues collected at local government.....	14
3.1.1.2 Activities done in the revenue office	16
3.1.2Cash unit/office and accounts office	17
3.1.3 Store management	21
3.1.4Procurement and supply management	21
3.1.5 Office maintenance	23
3.2 New knowledge and skills gained in each of the duties and responsibilities	23
3.3 Most interesting experiences	24
3.4 Relatedness of university’s taught programmers to the field work.....	24
3.5 Challenges faced and how managed.	24
3.6 Benefits derived from Field Attachment.	25
3.7 Adequacy in university’s preparing the student for field attachment	26
3.8 Preparedness of the agency to receive and manage students for field attachment	26
Chapter Four: Conclusions and Recommendations.....	28
Introduction	28
4.1 Conclusions.....	28
4.2 Recommendations.....	29
4.2.1 The university	29
4.2.2 The students for future internship	29
4.2.2 The organization /District	30
REFERENCES	31
Appendix	32

List of acronyms/ abbreviations

LGTPC	Local Government Technical Planning Committee
KDLG	Kasese District Local Government
LGDP	Local Government Development Plan
LLGs	Lower Local Governments
LG	Local Government
NDP	National Development Plan
MLTC	Mpondwe Lhubiriha Town Council
ICT	Information Communication Technology
BTC	Belgium Technical Cooperation
CAO	Chief Administrative Officer
DCAO	Deputy Chief Administrative Officer
DDP	District Development Plan
DLB	District Land Board
DPAC	District Public Accounts Committee
DSC	District service Commission
SPSS	Statistical Package Of social Sciences
USC	Uganda Service Commission
M & E	Monitoring and evaluation
NDP	National Development Plan
LCV	Local Council Five
PEAP	Poverty Eradication Action Plan
PDU	procurement and disposal unit
HOF	Head of finance

Chapter one

1.1 Introduction

This report contains information concerning the field attachment training carried out at Kasese District Local Government KDLG which monitors and implements government programs to ensure sustainable development and have a poverty free society. The training was during the period 4th June and 4th August, 2012.

The report brings out student's experience, duties and responsibilities, evaluation, conclusion and recommendations about the field attachment.

1.2 Background of field attachment

Field attachment is defined as the field based practical work carried out by staff and students for the purpose of teaching and or research in places outside the university control but where the university is responsible for the necessary safety of the staff or students exposed to their activities. (Makerere University approved guidelines for field attachment)

It is therefore a requirement where all taught units make and have arrangements for students to seek or be helped to get placed in different forms of work in the courses of their study programs to get the real work experience. This comes with hope of helping students relate academic programs they study in class to actual work setting and thus appreciate their applicability.

1.3 Objectives of field attachment

- To enable students get hands on experience on real life situations they are likely to work in when they graduate.
- To provide an opportunity to students to apply the principles and techniques theoretically learnt into real-life problem solving.
- To provide an opportunity to students and academic staff to interact with stakeholders and potential employers to appreciate field situations that will also generate information for curricula review and improvement.
- To develop students' understanding of work ethics, employment demands, responsibilities and opportunities.
- To enhance and strengthen linkages between Makerere University and various stakeholders.

With the above objectives, field attachment is hoped to have multi-dimensional benefits looking at students, Makerere University and the attachment organization.

The student will acquire new knowledge and practical experience, improve their confidence in problem solving, and have an opportunity to relate with potential employees among others.

1.4 Background of Kasese District Local Government:

1.4.0 Introduction

This section basically has information about the location of Kasese district, its historical background, and the roles of statistics in planning at the district.

1.4.1 Location

Kasese is one of the districts that are located along the equator, in the western arm of the East African rift valley. Geographically, it is bordered by four districts; it has Kabarole and Bundibugyo districts in the north, Kamwenge in the East, Rubirizi and in the south and the Democratic republic of Congo in the West. It has physical features like Lake George, Lake Edward among others.

The northern part of the district is mountainous while the southern part has flat plain. The total surface area of the district is 3389.8sq km. Of this the total land area is 2911.3sq km, the total area of water bodies is 409.7sq km and the total land area of wetland is 68.8sq km. about 63% of the land area is occupied by nature and wild life conservation achievers and other government projects such as prison land, and irrigation farming.

1.4.2 Historical background

Kasese got her status as a district in 1974 under the provincial Administration of Rwenzori district that split from Toro kingdom. This kingdom was composed of present day districts of Bundibugyo, Kabarole, Kyenjojo, Kyegegwa, Kamwenge and Kasese. It was through struggle to separate from Toro kingdom where the Bakonzo were treated as subject in the kingdom that Kasese attained her status as a district

According to the 2002 population census, the district has a total population of 532,033 people of different ethnic backgrounds. The main languages and ethnic groups that dominate the area are the Lukonzo and Lutoro of the Bakonzo and Batoro people respectively.

Kasese district is predominantly an agricultural district; heavily relying on farming for employment and income, like any other district in Uganda.

The district has industrial potential with two operational mining operations currently mining copper and cobalt at Kilembe and limestone in Hima. There are a number of industries in the district, which have greatly contributed to the availability of employment to the population. For example, RECO among others.

The district is endowed with many water sources that include lakes, rivers and streams. Mountain Rwenzori is one of the major sources of water to the water bodies. Rivers include Mubuku, Rwimi, Nyamwamba and Ssebwe that supplies Mubuku irrigation scheme, Nyamugasani and river Lhubiriha that supplies water to the Bwera water scheme at Uganda- Congo border.

The Lakes include Lake George, Lake Edward and Lake Katwe, while the crater lakes on top of Mt. Rwenzori provide extra water.

Generally, the district is served by many safe water sources that include bore holes, protected wells and springs and piped water mostly in urban areas.

1.4.3 Mission statement

To achieve sustainable socio-economic development through efficient provision of quality services to the people in conformity with national and local priorities

1.4.4 District vision

To have a poverty free society

1.4.5 District development goal

To improve the quality of services and levels of service delivery by 3% every year

1.4.6 Strategic objectives

- To identify and collect sufficient resources to ensure that service delivery standards are met.
- To provide quality education to all levels.
- To provide adequate and accessible health services to the people of the district.
- To avail quality community based services to all people of the district according to their needs.
- To ensure provision of adequate and quality infrastructure in the district.
- To ensure food security in the district and the effective marketing of agricultural produce and products.

- To improve democracy and accountability in the district local government.
- To ensure effective management and sustainable utilization of the natural resources.
- To strengthen the district capacity to deliver its mandate.

1.5 organizational cultures

1.5.1 VALUES AND PRINCIPLES OF THE ORGANISATION

The staffs of Kasese District Local Government commit themselves to uphold the district mandate, vision, mission and overall goal by providing services based on the following values and principles:

Integrity, they observe absolute honesty in all their official acts and do not place themselves under any financial or other obligations to individuals or organizations to that seek to compromise their professional behavior in performance of their duties.

Impartiality, they provide services to all clients, give fair and unbiased treatment to them irrespective of gender, race, color, ability or ethnic background.

Dedication, they deliver services with devotion and consistence to the best of their ability.

Client focus, the interests of their clients is always their topmost priority .They endeavor to meet their clients' needs and expectations within established standards.

Loyalty, they are loyal to both the central and local government .In this regard they advance, develop, and defend the policies ,laws, programmes and activities of the government of Uganda and Kasese district local government.

Selflessness, they put public interest above public interest without consideration of any financial or material benefit and gain.

Honesty, they execute their duties and provide services with truthfulness and sincerity.

Partnership, they always engage their partners in designing, implementing, monitoring and evaluating their development programs.

Transparency and Accountability, they are at all times transparent and accountable for all their official decisions /actions and inactions.

Efficiency, they optimally use resources in the attainment of the district objectives and targets.

Professionalism, they adhere to professional codes of conduct while executing their official duties.

Responsiveness they are always conscious of their clients 'needs and effectively and efficiently respond to their requests, suggestions and positive criticisms in a timely manner.

Innovativeness, they are at all time continuously, in collaboration with their clients, seek to improve their performance.

Participation and involvement, they cherish principle of all inclusiveness, participation for all and involvement.

1.6 Gender at Kasese District Local Government

Gender can be defined as the social relationship between women and men. The relationships include the different attributes, statuses, roles, responsibilities, opportunities and privileges accorded to women and men. Kasese employs a total of 155 employees of whom 93 (60%) are males and 62 (40%) are females. Office distribution ranges from drivers, office typists, office attendants, and senior other staff. Most of the sensitive posts are occupied by males with a few females bearing key offices across all departments. Females dominate the low profile offices.

Table showing gender at Kasese district local government

Department	Male	Female	
Administration	13	6	
Statutory Boards	2	3	
Finance	13	6	
Education	7	2	
Works	3	19	
Community based Services	2	5	
Natural Resources	12	6	
Planning	2	2	
Procurement	2	1	
Internal Audit	6	1	
Production	16	5	
Veterinary	7	2	
Fisheries	5	3	
Trade and Industry	3	1	
TOTALS	93	62	155

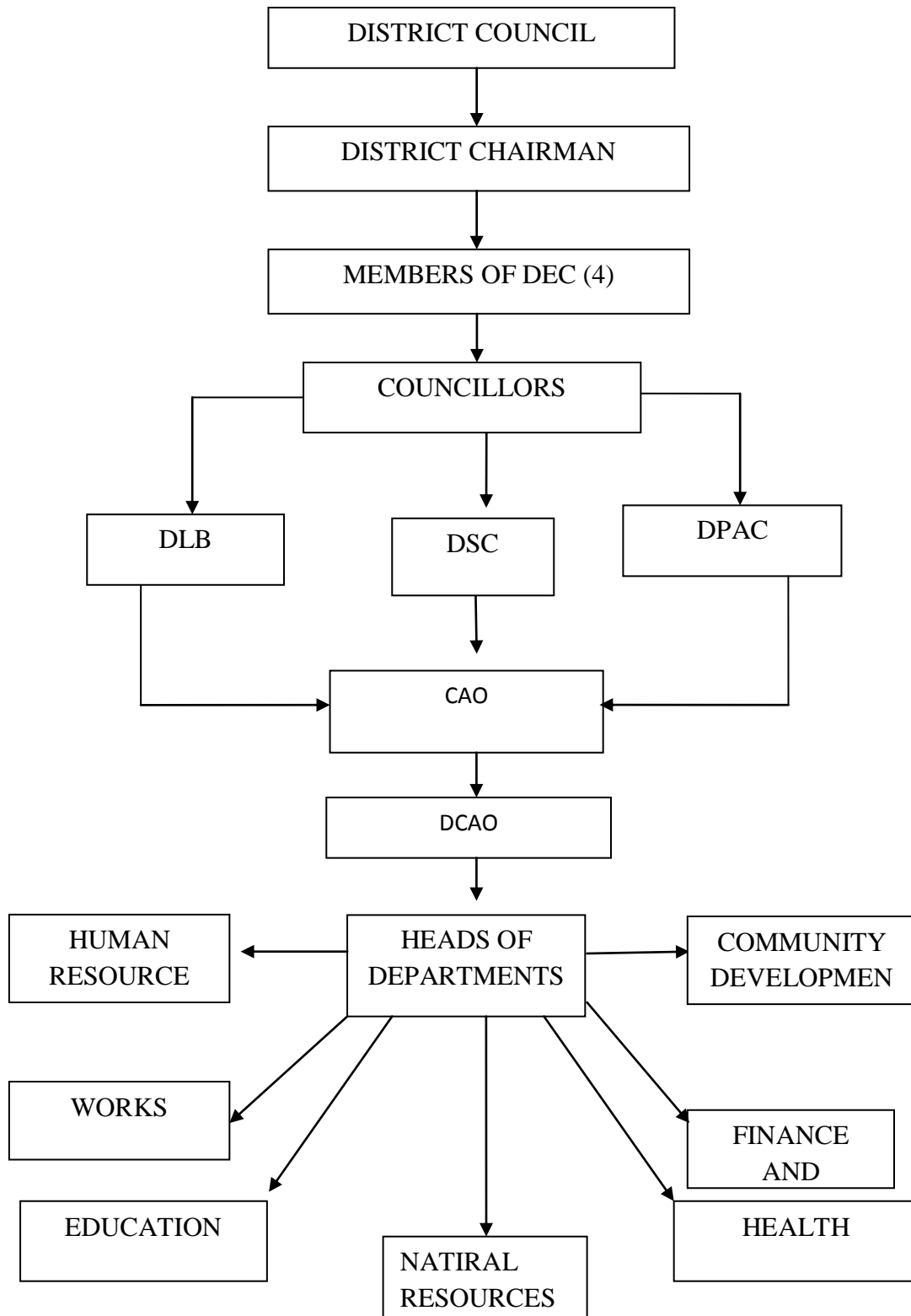
Table 1.1 showing gender at Kasese district local government

Source: KDLG 2012 salaries office registers

1.7The structure of the organization

The current structures are based on the 1995 constitution. These structures have been expanded in the local governments Acts of 1997. The structure is based on the principles of good governance, democracy and decentralization

Figure 1: Showing the structure of the organization.



1.8 Main activities of the organization

The organization offers mainly services to their clients and these are as follows:

Service	Covering
Education	Schools: primary and secondary; school meals; community education; school attendance; careers advice; school transport.
Planning	Local plans; planning permission; conservation areas; urban redevelopment; large scale strategic plans; enforcing development control; structure plans and providing caravan sites.
Rating and valuation	Appointing assessors to value property; levying rates.
Social work	Provision of social services for: - children, people with learning difficulties; people with disabilities; people with long term illness.
Transportation	Construction and maintenance of roads, footpaths, bridges, subsidizing public transport.
Community charge/ council tax.	Levying and collecting council tax; rebates on council tax and arrears of community charge.
Industrial promotion	Identifying measures to establish promote and develop industry.

Table 1.2 services offered at KDLG by the different departments

Chapter two: Student's Experience.

2.1 Title or position occupied in the organization.

In the course of internship training, the student worked as an intern and would report to all the officers where necessary and would occupy any office in different departments so long as there was work assigned to him.

2.2 Duties and responsibilities.

During my internship training, I was charged with diverse duties which are not limited to the following:

- ❖ Filling of document and data entry
- ❖ Recoding the cash book
- ❖ Posting both revenue and expenditure abstract
- ❖ Posting lagers
- ❖ Extraction of the trial balance
- ❖ Posting bank reconciliation statement
- ❖ Posting in the vote book
- ❖ Posting account from voucher to audit warrant
- ❖ Store management
- ❖ Budget frame work an cash flow statements
- ❖ Procurement and supply management
- ❖ Office maintenance
- ❖ Attending staff meetings
- ❖ Any other duty assigned

2.3 Supervision levels and relationship with supervisor

While at KDLG finance department, the internee worked under minimum supervision of the district accounting officer. My field supervisor was encouraging in times of need. He mentored me academically as a teacher and gave me general guidance in all spheres of life to fit me in the working environment. We meet always to discuss my daily activities and he taught me whenever I got hardships with my assigned duties. For compliance with the public service code of conduct, I was monitored like other civil servants to always sign in and out at the time of reporting to work and leaving to ensure good time management.

2.4 Work team and its composition.

Various work teams were created to accomplish different tasks. The work team during the internship period composed of the Chief Finance Officer(CFO), Senior Finance Officer(SFO), the Accounts Assistants and the students doing internship from MUBS, Kyambogo university, Bugema university Gulu university Nkumba university, Uganda martyrs university and Makerere university totaling up to eleven (11) students with whom nine were boys and two ladies

2.5 Working relationships among team members/ other staff

Working in teams was sometimes inevitable. Some tasks assigned required information from other departments therefore cooperation with other staff was vital in the accomplishment of most of the tasks. Senior staff was friendly and gave the necessary parental care. Maximum cooperation with other interns and staff from the following departments such planning unit, procurement and the store department was observed. . Refer to **appendix 2**

2.6 Authority levels to the student

While at KDLG, I was granted equal treatment as any other civil servant. I was granted access to all services accessed by other civil servants. I had access to departmental offices and property like computers, photocopier, printers, and document store among others. My powers and actions were limited to those stipulated by the local government act.

Chapters Three: Evaluation of field Attachment

Introduction

This chapter presents the tasks I undertook during my internship training. Highlighted are new knowledge and skills gained, most interesting experiences, challenges faced and how managed, benefits derived among others

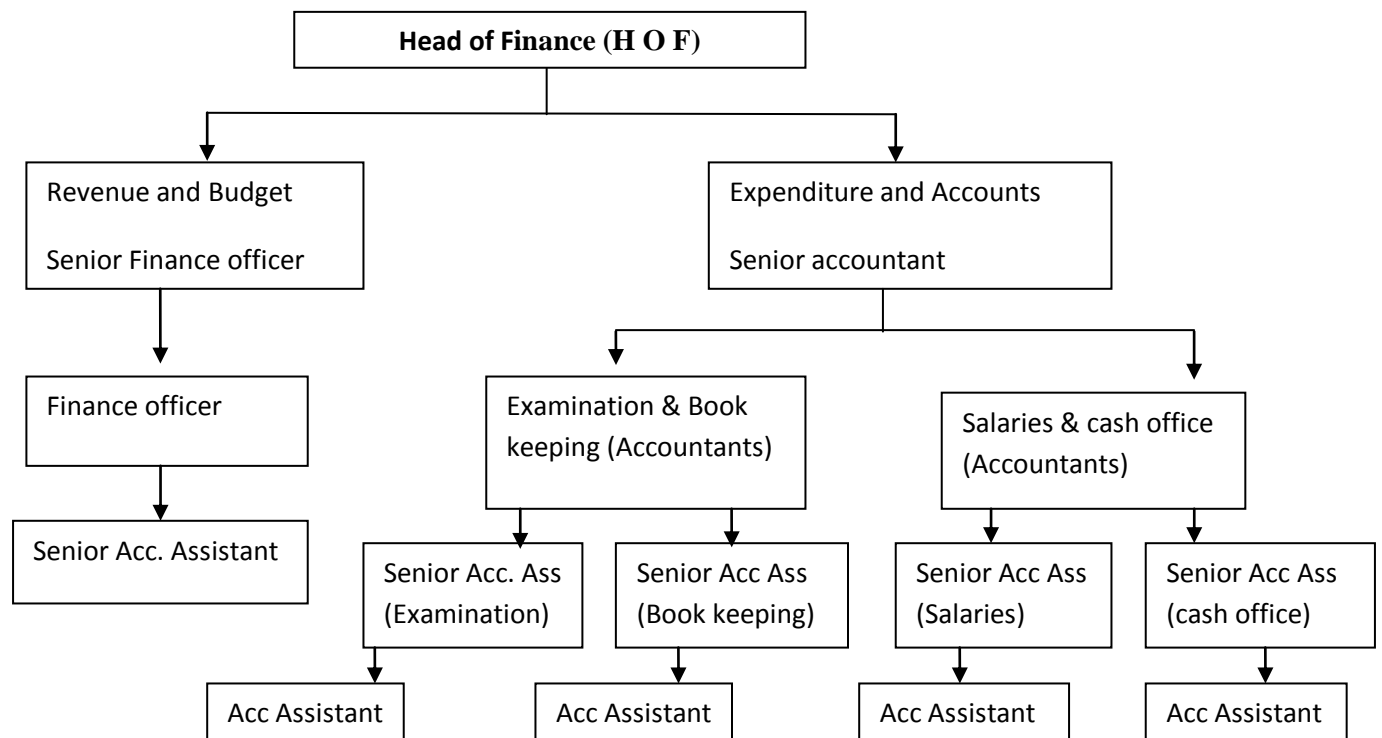
3.1 Level of accomplishment of duties and responsibilities assigned.

The level of accomplishment of duties and responsibilities was done in accordance with the work plan designed by the student and the field supervisor in the department of finance at Kasese District Local government. The work plan is on **Appendix 4**

The finance department is the service department to the council where all financial management issues, records, assets and financial systems are its responsibility.

However, finance department follows logically the head of finance (H O F) in accordance with regulation eleven (11) of the Local Government Acts below.

Figure 2 showing the Structure of finance department at Kasese District Local Government



The different roles and duties of Finance office

The head of finance is responsible to the CAO for all financial transactions and accounts of the council and therefore is the receiver, paymaster and chief accountant of the council.

- ✓ Managing finance affairs of the council prudently, effectively and efficiently.
- ✓ A duty to supervise and co ordinate the budget desk officers in the preparation of work plan for submission to the CAO and the council by the required date in accordance with the budget cycle of the Local Government.
- ✓ Ensures approval of the estimates of expenditures on different votes under his control not to exceed and keep watch over the expenditure of vote controllers.
- ✓ Ensures that no expenditure is uncured before the approval of the council and any other organ such as the CAO.
- ✓ Ensure the lower Local Government such Sub counties keep proper accounting records which are in his area of jurisdiction.
- ✓ Supervises the expenditure and other disbursement of the council and ensures that payment is made with proper authority and incase of any apparent extravagancies, he calls the attention of the officer concerned and the superior.
- ✓ Supervises and ensures prompt collection of all local revenue and brings prompt accountability to council.

The finance department has the following different unites that the student was working with the help of other officers

1. Revenue unit
2. Cash office/unit
3. Salary office/unit
4. Accounts office/unit
5. Audit office/unit.

3.1.1 Revenue unit

The student first worked in this unit /section so as to learn how Local Government get it revenue from where he was introduced to different sources of LG revenue and the chart of account.

However revenue can be defined as all income collected and received by the LG from various sources. They are mainly three types of sources of revenue that the local government normally handles.

- ❖ Local revenue
- ❖ Central Government transfers
- ❖ Donor fund /NGO fund

3.1.1.1 Types of revenues collected at local government

Local revenue

This is income collected and received by the Local Government from various sources within its area of jurisdiction.

The local government revenue is regulated (inductive of the constitution) by section 80 of the Local Government act and 5th schedule of the Act. **Appendix 3** show the chart of account showing local revenue supposed to be collected by Local government and its codes.

Central Government transfers

The Central Government renders support to Local Government through grants or transfers which may either be conditional or unconditional

Conditional Grants

These are funds given to Local Government to fund programs agreed upon between the LG and CG or part of the Local Government revenue which is planned for, recorded and accounted for according to grant conditions.

Examples of condition Grants

- ❖ UPE fund
- ❖ NAADS fund
- ❖ USE fund
- ❖ Salaries to some employees such as for tertiary/ primary secondary among others.

Unconditional Grants

This refers to part of Local Government revenue to be spent on priorities determined by the council taking into consideration of the National Priority Programs Areas in accordance to section 83 of Local Government Act. The money is put on the district general fund accounts as a pool and then transfer to service accounts such as education, administration, community, production and many other departments.

Donor fund

These are funds received by the Local Government from development partners or donor agencies such UNICEF, UNFA, USAID, REDCROSS and others. Donor fund can either be in form of cash form or physical assets like machinery, plant equipment, building etc.

Sometimes grants can be conditional and others un conditional

Conditional grants

These are funds given to Local Government to fund programs agreed upon between the LG and donor or part of the Local Government revenue which is planned for, recorded and accounted for according to grant conditions.

Unconditional Grants

This refers to part of Local Government revenue to be spent on priorities determined by the council taking into consideration of the National Priority Programs Areas in accordance to section 80 of LGA.

3.1.1.2 Activities done in the revenue office

The office of the revenue unit is responsible following duties

Enumeration and registration

The process normally starts at sub counties registering potential sources of local revenue. This involves physical identification, counting and recording all items of interest in respect to the taxable sources of revenue in particular area.

Assessment

It looks at informing the tax payer the amount he/she is supposed to pay and the mode of payment. In this step names, location and other details of taxpayer are noted. Tax assessment is done by the assessment committee where the head provides assessment form to be used by the assessor to record the details of the taxpayer.

These details include

- Name of taxpayer
- Type of business
- Amount of total income
- location

Collection

The revenue unit collects the assessed revenue by the due date and also charges penalty for late payment. The unit has a duty to monitor such agreement to see that all agreed upon monies are remitted.

Accountability

All local revenues must be banked intact and all bank slips reconciled with the receipts and licenses issued during the same period.

Social mobilization

The activity involves informing masses on all key issues regarding local revenues. This is done so as to improve the tax payer's confidence thus improving local revenue.

3.1.2 Cash unit/office and accounts office

The district cash office normally handles receipt and payment and headed by the chief cashier.

Most of the work done in cash office was related to work in accounts office and this was done concurrently. This include the following

Recoding the cash book

The cash book is a document that record only cash transaction. Local government normally doesn't receive cash directly from individuals and entities according to the local government act but to some small extend it could. The student could enter amount stipulated on the bank slip of a parson paying on the debit side (Dr) while credit (Cr) in case of any payment (payment voucher).

The cash book comprises of the two major parts, the debit side for receipt and credit side for expenditures. At every beginning of each financial year the cash book are opened with the previous year's balances of cash at hand and bank balances.

Cash book format

Extract of the cash book

Dr							Cr							
Date	From whom received	Receipt /No	Folio c	Cash	Bank	Total		Date	To whom paid	Voucher No	folio c	cash	bank	Total

Table 3.1 showing extract of the cash book

Posting both revenue and expenditure abstract

The abstract is used as medium of classifying data for the purposes of posting to the general ledger accounts. Under the manual accounting system the abstract consists of two types

1. The revenue abstract that classifies receipts of revenue per program, sub program and account codes.
2. The expenditure abstract which classifies expenditure per program and account codes.

Posting ledgers

Lagers are maintained in accordance with the provision of the chart of accounts. At the end of every month a summary is made from the abstract which contain all activities with their code and these make individual accounts.

Extraction of the trial balance

The trial balance is list of figures from the general ledger accounts (both revenue and capital) contains in the lagers extracted from the abstract of the district Local government. This list contains the name of the nominal ledger accounts and its values. The value of the nominal ledger will have either debit balance which is posted on the Dr side of the trial balance and the values on the credit side of the nominal ledger posted on the Cr side of the trial balance.

Format of the trial balance

KASESE DISTRICT LOCAL GOVERNMENT TRIAIL BALANCE Date.....		
Items	Dr	Cr
Total		

Table 3.2 showing format of trial balance

Posting bank reconciliation statement

It is a statement prepared on a particular day to reconcile the bank balance and cash book balances. It explains the difference between bank balance shown in the organization bank statement and the corresponding amounts shown in the organization records (cash book) at a particular period of time. Such difference may occur as result of claques used by the organization not presented to the bank, banking transactions such as credits received, charges made by the bank and has not been entered in the organization cash book and errors made in the cash book

Posting in the vote book

A vote book controls the budget since it ensures that amount on a vote is not over drawn. Each department has a vote for purposes of control of money on those votes.

All amounts stipulated or authorized for payment are recorded in the vote say salary and subtraction are made from the original amount on the vote until all monies are drawn out.

Budget frame work and cash flow statements

The budget is formulated and approved in accordance with the amended local government financial and accountability relation 2007 and signed by the present chairperson LCV of the district. The budget has got a resource envelope, revenue estimates, and expenditure summary of the current FY, revenue projections and expenditure explanatory notes.

This is illustrated as follows

Resource envelope

code	Department/section	percentage	budget

Table 3. 3 Resource envelope form

The budget column includes amount received in a given FY by different departments.

Revenue budget estimate

code	source	Budget estimate(FY)	Revised budget(FY)	Actual as previous(FY)	Budget current(FY)	Projected budget(FY)

Table 3.4 Format of the revenue budget estimate frame

Expenditure summary of the current FY

Program		Sub –program				Budget				
code	details	code	Details	code	Item details	Previous FY	Revised previous FY	Actual as previous FY	Current FY	Projected next FY

Table 3.5 Expenditure summary for the current financial year

Revenue projection of the current FY

Code	Item	Details	Amount	Total

Table 3. 5 revenue projections for the current financial year

Expenditure explanatory notes

DEPARTMENT						
Code	Description of the item	Unit	Unit cost	frequency	Quantity applied per round	Total cost

Table 3.5 expenditure explanatory notes

3.1.3 Store management

The store department is the heart of the organization where all items pass and stored before taken to various departments. As a store assistant the student would report to the senior store keeper any item issued and received and returns in the department.

The specific objectives were:

- Receiving of items
- Checking, handling and safe custody of all stores (items)
- Issuing items to different department
- Make of requisitions
- Stock taking

Documents used in store

- Requisition note
- Good received note
- Return out ward note
- Delivery note
- Bin card

3.1.4 Procurement and supply management

The Local Government Procurement (LGP) provides fully integrated service to the council and the organization. This creates procurement operation more dedicated to meeting the specific need

of the Local Government. The LGP represents the need of the organization with suppliers as well as providing extensive procurement, tendering and contract management support.

The procurement process

1 Planning process

This involves the user department to prepare plans which are inline with work plan and budget where the procurement and disposal unit use it to consolidate the plans made by the user department. The contract committee and management board approves the plan which is later submitted to the ministry of finance.

2 Initiation of procurement

The process involves filling the requisition form by the user department by estimating values which is approved by the authorized office.

3 Confirmation of available funding

The accounts office confirms the funds available on paper and hence sanctions the procurement process to begin.

4 Preparation of the bid document

The procurement and disposal unit (PDU) prepares the bid documents which include instruction to bidders, evaluation criteria, bid forms and contract terms and references.

The bidding process

1 Approval by contract committee

The contract committee approves the bid document of those willing to participate in the process, procurement and disposal method and the evaluation committee.

2 Invitation to bid

The PDU opens up the bidding by advertising through news papers, television, radios and willing bidders are short listed.

3 Opening up the bid

This shows the method to be used, time of closing and receiving the bid documents, replacement and withdrawal of the bids.

4 Bid evaluation and contract award

It shows the monitoring and evaluation approved by the contract committee, award of decision by the contract committee, display of the best evaluated bidder and signing the contract.

3.1.5 Office maintenance

The responsibility to ensure that the interns' office is fully running and functional was well played as assigned by the field supervisor. Necessary help was extended to the office cleaners whenever needed. Clients were kept at maximum comfort in absence of other officers. (refer to **appendix 1** and other office duties like printing and photocopying of office documents like departmental budgets a head of the budget conference, arrangement of files and other documents as well as ensuring safety of all office property were well played.

3.2 New knowledge and skills gained in each of the duties and responsibilities

As Winston Churchill said “*to improve is to change; to be perfect is to change often*” variety of professional skills were attained from the various tasks completed. As tasks became challenging new experience and skills were attained. The various skills gained are short listed forth

- ❖ Data entry skills
- ❖ ICT skills
- ❖ Monitoring, mentoring and evaluation skills
- ❖ Inter-personal skills

- ❖ Procurement skills project monitoring skills
- ❖ Financial management skills
- ❖ Accountability
- ❖ Confidentiality

3.3 Most interesting experiences

Internship was an interesting experience all through.

- The student had a chance of conversing with his seniors about life at compass during their time if that kind of life still exists. This could occur usually at lunch time.
- The student also could have fun with fellow internship students when there was not so much work to do.
- The opportunity to interact with the district council members, the chairperson LCV and the RDC at the district budget conference was a great moment. Attending workshops, staff meetings improved my interpersonal skills.

3.4 Relatedness of university's taught programmers to the field work.

The duties and tasks undertaken were in maximum conformation with the programmes taught at the university. Programs taught at the university are so much related to the field work. Course units like Fundamental accounting principles, (FAP), ICT, Business communication skills, (BCS) Organizational theory (OT), public sector accounting, and auditing are all important. Economic theories were applied as well during the course of training. Human resource knowledge was relevant while working with new people.

The field training was a perfect actualization of the programmes taught at the university

3.5 Challenges faced and how managed.

- ✓ The biggest challenge faced during the training was that of the inadequate funds to sustain the daily activities of the field training satisfactorily. High costs of breakfast lunch and transport to and from the work place were met. This was however overcome by using the internship funds sparingly and for their intended purpose. Financial support was also sought from parents and relatives to ensure smooth learning.

- ✓ Inadequate equipment to use for office work especially computers, stationery for printing and photocopying among others. Personal laptops were resorted to so as to increase the number of computers in use at the department. More so relief was found in other departments like E-society where the services were at least sufficient quantitatively.
- ✓ Lack of enough space for office work. This was quit challenging because of the many internees in the planning unit. The department's board room was used as a provisional office for group work.
- ✓ Excel was the main statistical package used for data entry and analysis at the planning unit of KDLG. This limited the application of knowledge of other statistical packages like SPSS, STATA, Epi-info and Epi-data. The internee adapted to using Excel and also used the other statistical packages at his own time.
- ✓ The student reported at the district during the closure of the F/Y and most officials were busy reconciling their books of account. This hindered her from accessing enough information since the workers were busy with their office work.
- ✓ The student was challenged by heaps of work needed to be attended too in a short period of time meeting the dead line before the tasks were completed. However this was overcome by giving a schedule of tasks to be done in advance.

3.6 Benefits derived from Field Attachment.

Despite the challenges faced, benefits from internship were so many. These benefits included;

- ✚ New knowledge and practical experience which could be applied in future was acquired, confidence and love for the career increased.
- ✚ An opportunity to relate with different categories of people likely to be met in real life situation was achieved.
- ✚ Confidence in problem solving and interacting with other staff members was gained.

- ✚ Exposure to the demands of work and challenges as part of life after studies was a great achievement. The given deadlines to hand in assignments with the expectation to work up to standard were so beneficial to me.
- ✚ Office conduct and having to copy up with the dress code of public servants at KDLG was an outstanding achievement. I understood the work ethics, employment demands, responsibilities and opportunities of work.

3.7 Adequacy in university's preparing the student for field attachment

The different activities the university engaged us in preparing us well for the field training. The already prepared log books gave a proper guide through out the internship period. The weekly documented activities in the log book made the compilation of the field attachment report easy. Assessment and supervision was also facilitated which helped us get proper recommendations from the field supervisor.

The orientation meeting held before the internship period gave a true picture of the expectations from the work place. The required guidance was given to us, which fitted the student in the practical world.

However the ratio of a supervision to student is still low since one supervisor was allocated to a whole sub-region supervising hundreds of students in a short time.

Also the facilitation of students by the University could not meet the student's budget with today's inflation. Therefore an increase in facilitation fund is necessary

3.8 Preparedness of the agency to receive and manage students for field attachment

Kasese District Local Government as an organization was very much prepared to receive and manage students for field attachment. As an organization that has always trained students, the interns were welcomed and assigned supervisors immediately. As part of orientation, the principal personnel office held a meeting with all the interns where we were guided on how to behave, given the rules and regulations and the public code of conduct of the Uganda Local Government.

For reasons of convenience some offices were shared with the students for instance the population officers' office was used by some students. More so, the board had been prepared to

accommodate the students who failed to get space in the two offices allocated to the training students.

A pre-designed format of the daily diary where daily activities were recorded had been designed by Kasese District Local government. Students were required to note their daily activities in this diary which would be signed at the end of the week by the field supervisor. Below is the format of the students' diary at KDLG.

KASESE DISTRICT LOCAL GOVERNMENT

STUDENTS' INTERNSHIP DIARY

Week.....

DATE	DAILY ACTIVITY	LESSON LEARNT	STUDENT'S COMMENT	SUPERVISOR'S COMMENT
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				

Figure Students' internship daily diary

Student's name.....Sign.....Date.....

Supervisor's name.....Sign.....Date.....

Chapter Four: Conclusions and Recommendations

Introduction

This chapter presents the conclusions and recommendations put forward basing on the experience gained during the internship training.

4.1 Conclusions

My stay with KDLG as an intern yielded a lot of success. In particular, I was able to be exposed to the real employment setting, its needs and challenges.

During my internship, I understood how KDLG is structured, and what its activities are. It was interesting to be introduced to how complex institutions like KDLG are managed. The field attachment was important in enabling me to acquire hands-on experience with work, apply the concepts and techniques learnt to practical problem solving scenarios, meet new people and potential employers, as well as understanding what is required in the employment world. My field attachment findings have thus enabled me to fulfill the intended objectives of internship both as an individual and an aspiring economist.

The field attachment was a whole new adventure into the work world and principles that govern them like time keeping, accountability, confidentiality, mutual respect, willingness to work, and helping someone else to improve their life was a great lesson to learn and tie around myself in the near future when fully in the professional world

Much as there were a few challenges in the department of finance like inadequate stationary especially, computers, new technical concepts and adapting to the new environment, the field attachment period was essentially a success.

4.2 Recommendations

Owing to the challenges faced during the field attachment, a lot still has to be done by the students, the University, as well as KDLG. I thus recommend the following should be considered;

4.2.1 The university

- The University has to continue with the improvement and upgrading its curriculum to fully suit the market dynamics. More emphasis needs to be put on the practical lessons and the theoretical concepts as well. This will ultimately improve on the students' internship performance.
- The University should also improve on its financial backing extended to the students. The internship fund given to the students can only sustain the student for a short time given the cost of living especially for students who work in places way from their home areas.
- Much as the university provides some internship money to the students, I recommend that it should increase on the facilitation fund to at least 20% to avoid financial difficulties during the period of internship.

4.2.2 The students for future internship

- Students need to develop a keen interest in modern employment literature so as get an insight prior to field attachment. The literature would also enable students to get more used to the basic terms and concepts for example the compendium to reduce on the difficulty to fully understand the various concepts used in the employment setting
- Students should take internship training seriously as they do to lectures at the university as well as respecting their field supervisors together with university supervisors and fellow students since they are the some people they are meet in the work place.
- Furthermore, student should budget for their finances and use the small facilitation (funds) accordingly and sparingly not to meet financial difficulties during the period. This will help them to meet their expenditure accordingly in times when the university releases little as they have complained.

4.2.3 The organization /District

- The district need to improve on the motivation of the trainees/internees such as break fast ,lunch in order to improve on their commitment and hence performance at work
- The district should improvise and get means of transporting interns during the time of training since the available means of transport (staff shuttle) has been not sufficient for the entire KDLG staff.
- It is our prayers that the district can provide a minimal allowance to enable the interns meet the high costs of living.
- The district authority should increase internet access in all departments. This can be through boosting the WI-FI server at the resource centre to cover the entire head quarter.

REFERENCES

- a) The National Development Plan 2010/11-2014/15
- b) Poverty Eradication Plan 2007
- c) The Operation Manual for local governments
- d)]The code of conduct and ethics for the Uganda public service
- e) Rwenzori Regional Financial Management And Training(July 2007)
- f) The Local Government Finance And Accounting Manual(August 2007)
- g) The Local Government (Finance And Accounting)Regulations(August 2007)
- h) The Public Finance And Accountability
- i) Income Tax Act Cap 340.
- j) Local Government Act Cap 243.
- k) The Local Governments(Public Procurement And Disposal Of Public Assets)Regulations 2006

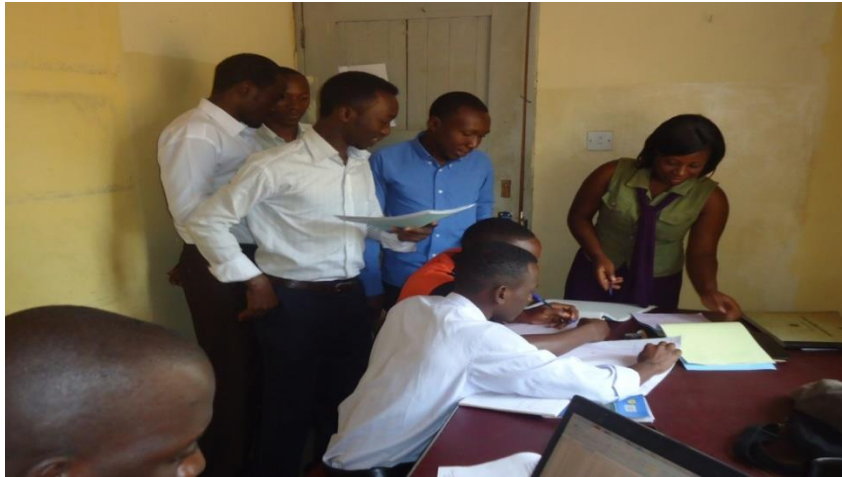
Appendix

Appendix 1 Kasese district map



Tourist Map of KASESE & environs KASESE & environs

Appendix 2 working relationship and team work



Appendix 3 the table showing some items of local revenue included in the chart of accounts

code	Item	composition
114505	Business license	-coffee business -cotton business -banana -gonza
142219	Other fee and charge	-
142214	Market dues	
142201	Parking fee	
114608	Other licenses	-native doctor -application for licenses
113101	Land fee	
142206	Animal and crop husbandry	-slaughter fee -session produce
142212	Agency fee/tender fee	
142213	Inspection fee	
142208	Registration of business	
142207	Registration	-birth -death -marriage
142204	Property fee	-Bibanza transfer -building plans -inspection
142217	Fees from appeal	
142161	Rent and rates	-hire of gov. plants

		Rental fees
114506	Liquor licenses	
141541	Rent and rates produced non assets	Hire of land
141502	Loyalty such	Hima ,extraction cobalt
142205	Bill boards	
141601	Sale of produced gov. assets	
143201	Other fines and penalty	
143261	Other fines and penalty from ground rent	
145001	Wind full gains	
141501	Rent and rates	-Ground rent -rates payable to land lords
13401	Financial village banks	
113101	Land fees	

Appendix 4 work plan

section	Activity	Objective	Out put	Period/ weeks	Responsible officer
Revenue	-Introduction to different sources of local government revenues -Revenue assessment ,collection and accountability	- To know and understand the various sources of LG revenue. To understand the assessment, collection and accountability by LG.	-skills in revenue collection and accountability - clear understanding of LG revenues	2	Mr. Kabale Mr. muhotho
Cash	-Introduction to book in cash office -posting the abstract -Preparation of legers	-to know the document used in cash office -to learn how to post sub county revenues to district register and abstract	- skill in posting in the abstract	2	Mr. Felex Kato
Accounts	-preparation of trial balance - bank statements	-to learn how accounts are posted in the trial balance and	-skill in posting account and preparation of bank	2	Mr. Joards

	-revue of budget frame work and cash flow statement	which items go to the Dr& Cr side of the trial balance	recompilation statement.		
Store	-introduction to store -duties of a store keeper -stock taking	-to know how a store is managed and how stock taking is done	-skill in stock taking of items, issue using different methods such as FIFO	1	
Procurement	-introduction to procurement -process of procement	-to learn the procurement process and the bidding criteria	-	1	Mr. Edward